

## **BASIC FINANCIAL STATEMENTS**



## **GOVERNMENT-WIDE FINANCIAL STATEMENTS**



**City of Chula Vista**  
**Statement of Net Assets**  
**June 30, 2002**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Bayfront Conservancy Trust
<b>ASSETS</b>				
Current assets:				
Cash and investments	\$ 160,437,700	\$ 3,126,519	\$ 163,564,219	\$ 323,174
Restricted cash and investments:				
Held by City	3,655,076	-	3,655,076	-
Held by fiscal agents	58,742,859	-	58,742,859	-
Receivables:				
Accounts	8,131,214	163,939	8,295,153	-
Taxes	5,248,126	-	5,248,126	-
Interest	3,840,308	60,003	3,900,311	1,862
Loans	15,669,162	-	15,669,162	-
Other	327,390	-	327,390	-
Due from other governments	10,042,419	-	10,042,419	-
Advances to component unit	8,602,022	-	8,602,022	-
Inventories and prepaid items	201,406	-	201,406	20,064
Land held for resale	9,143,638	-	9,143,638	-
Total current assets	284,041,320	3,350,461	287,391,781	345,100
Noncurrent assets:				
Restricted cash and investments:				
Held by fiscal agents	11,227,436	-	11,227,436	-
Capital assets:				
Nondepreciable assets	81,343,409	-	81,343,409	-
Depreciable assets, net	311,444,217	7,951,380	319,395,597	260,509
Total capital assets	392,787,626	7,951,380	400,739,006	260,509
Total noncurrent assets	404,015,062	7,951,380	411,966,442	260,509
<b>Total assets</b>	688,056,382	11,301,841	699,358,223	605,609
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable and accrued liabilities	9,958,227	694,562	10,652,789	43,493
Refundable deposits	33,984	-	33,984	-
Advances from primary government	-	-	-	8,602,022
Due to other governments	338,220	-	338,220	-
Deferred revenue	19,127,565	1,231,342	20,358,907	-
Claims payable	3,500,000	-	3,500,000	-
Long-term debt - due within one year	8,179,581	-	8,179,581	19,755
Total current liabilities	41,137,577	1,925,904	43,063,481	8,665,270
Long-term liabilities:				
Claims payable - noncurrent	3,366,386	-	3,366,386	-
Long-term debt - due in more than a year	156,249,311	-	156,249,311	-
Total long-term liabilities	159,615,697	-	159,615,697	-
<b>Total liabilities</b>	200,753,274	1,925,904	202,679,178	8,665,270
<b>NET ASSETS</b>				
Investments in capital assets, net of related debt	382,552,076	7,951,380	390,503,456	260,509
Restricted	27,640,955	-	27,640,955	-
Unrestricted	77,110,077	1,424,557	78,534,634	(8,320,170)
<b>Total net assets</b>	\$ 487,303,108	\$ 9,375,937	\$ 496,679,045	\$ (8,059,661)

See accompanying Notes to Basic Financial Statements.

**City of Chula Vista**  
**Statement of Activities and Changes in Net Assets**  
**For the year ended June 30, 2002**

Functions/Programs	Expenses	Program Revenues			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Program Revenues
Primary government:					
Governmental activities:					
General government	\$ 34,131,760	\$ 13,698,650	\$ 2,886,451	\$ 11,133	\$ 16,596,234
Public safety	43,242,726	4,465,958	4,656,761	-	9,122,719
Public works	51,083,048	31,651,057	15,951,740	417,996	48,020,793
Parks and recreation	7,439,500	1,559,120	10,995	1,198,690	2,768,805
Library	6,790,194	290,393	1,010,613	-	1,301,006
Depreciation Expense	12,310,118	-	-	-	-
Interest on long-term debt	10,438,706	-	-	-	-
Total governmental activities	165,436,052	51,665,178	24,516,560	1,627,819	77,809,557
Business-type activities:					
Transit	7,073,358	2,289,591	2,523,544	3,248,226	8,061,361
Bayfront Trolley Station	102,583	-	98,451	-	98,451
Total business-type activities	7,175,941	2,289,591	2,621,995	3,248,226	8,159,812
Total primary government	\$ 172,611,993	\$ 53,954,769	\$ 27,138,555	\$ 4,876,045	\$ 85,969,369
Component unit:					
Bayfront Conservancy Trust	\$ 1,340,661	\$ 38,917	\$ -	\$ -	\$ 38,917

**General revenues:**

Taxes:

Property taxes

Sale taxes

Special assessments

Other

Total taxes

Grants and contributions not restricted to specific programs

Developer fees

Intergovernmental

Investment earnings

Miscellaneous

Gain (loss) on sale of fixed assets

Donations

**Transfers**

**Total general revenues and transfers**

**Change in net assets**

**Net assets - beginning of year, as restated (Note 12)**

**Net assets - end of year**

See accompanying Notes to Basic Financial Statements.

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Bayfront Conservancy Trust
\$ (17,535,526)	\$ -	\$ (17,535,526)	\$ -
(34,120,007)	-	(34,120,007)	-
(3,062,255)	-	(3,062,255)	-
(4,670,695)	-	(4,670,695)	-
(5,489,188)	-	(5,489,188)	-
(12,310,118)	-	(12,310,118)	-
(10,438,706)	-	(10,438,706)	-
(87,626,495)	-	(87,626,495)	-
-	988,003	988,003	-
-	(4,132)	(4,132)	-
-	983,871	983,871	-
(87,626,495)	983,871	(86,642,624)	-
-	-	-	(1,301,744)
20,101,086	-	20,101,086	-
18,812,328	-	18,812,328	-
3,991,046	-	3,991,046	-
20,779,858	-	20,779,858	71,713
63,684,318	-	63,684,318	71,713
11,025,887	-	11,025,887	-
14,639,125	-	14,639,125	-
-	-	-	64,000
18,205,856	316,569	18,522,425	9,564
4,529,776	-	4,529,776	-
(3,144,247)	(6,423)	(3,150,670)	(26,379)
1,176,138	-	1,176,138	177,153
45,179	(45,626)	(447)	447
110,162,032	264,520	110,426,552	296,498
22,535,537	1,248,391	23,783,928	(1,005,246)
464,767,571	8,127,546	472,895,117	(7,054,415)
\$ 487,303,108	\$ 9,375,937	\$ 496,679,045	\$ (8,059,661)



## **FUND FINANCIAL STATEMENTS**

*Governmental Fund Financial Statements*

*Proprietary Fund Financial Statements*

*Fiduciary Fund Financial Statements*



## **GOVERNMENTAL FUND FINANCIAL STATEMENTS**

**City of Chula Vista**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2002**

	Major Funds				
	General	Sewer Special Revenue	Development Impact Capital Projects	Redevelopment Agency Capital Projects	Capital Improvement Capital Projects
<b>ASSETS</b>					
Cash and investments	\$ 27,341,472	\$ 23,433,869	\$ 61,244,461	\$ 3,894,662	\$ 4,597,279
Receivables:					
Accounts	5,959,672	2,110,760	-	-	-
Taxes	4,746,955	23,671	-	53,838	-
Interest	480,647	454,617	909,179	76,572	10,328
Loans	506,250	-	800,000	300,000	-
Other	-	-	327,390	-	-
Due from other funds	1,400,461	6,406,485	1,854,923	-	-
Due from other governments	1,977,046	-	-	1,225	7,870
Advances to other funds	20,105,078	12,059,421	1,116,150	9,251,932	-
Advances to component unit	3,911,561	-	-	4,690,461	-
Inventories and prepaid items	164,324	-	-	-	-
Restricted cash and investments:					
Held by City	-	-	-	-	-
Held by fiscal agent	-	-	-	7,995,267	56,725,308
Land held for resale	-	-	-	8,736,814	-
<b>Total assets</b>	<b>\$ 66,593,466</b>	<b>\$ 44,488,823</b>	<b>\$ 66,252,103</b>	<b>\$ 35,000,771</b>	<b>\$ 61,340,785</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable and accrued liabilities	\$ 4,481,923	\$ 259,352	\$ 2,395,996	\$ 107,871	\$ -
Due to other funds	-	-	1,554,310	300,612	-
Due to other governments	-	-	-	-	338,220
Refundable deposits	14,710	-	-	19,163	-
Advances from other funds	-	-	798,000	799,679	-
Deferred revenue	5,777,281	1,231,118	5,828,397	3,857,327	-
<b>Total liabilities</b>	<b>10,273,914</b>	<b>1,490,470</b>	<b>10,576,703</b>	<b>5,084,652</b>	<b>338,220</b>
<b>Fund Balances:</b>					
Reserved:					
Encumbrances	3,068,795	4,805,582	6,536,474	250,778	100,272
Long-term receivables and advances	18,745,607	10,828,303	1,916,150	10,385,066	-
Prepaid items	164,324	-	-	-	-
Land held for resale	-	-	-	8,736,814	-
Debt service	-	-	-	-	-
<b>Total reserved</b>	<b>21,978,726</b>	<b>15,633,885</b>	<b>8,452,624</b>	<b>19,372,658</b>	<b>100,272</b>
Unreserved:					
Designated	4,523,190	2,270,022	47,222,776	10,543,461	60,902,293
Undesignated	29,817,636	25,094,446	-	-	-
<b>Total unreserved</b>	<b>34,340,826</b>	<b>27,364,468</b>	<b>47,222,776</b>	<b>10,543,461</b>	<b>60,902,293</b>
<b>Total fund balances</b>	<b>56,319,552</b>	<b>42,998,353</b>	<b>55,675,400</b>	<b>29,916,119</b>	<b>61,002,565</b>
<b>Total liabilities and fund balances</b>	<b>\$ 66,593,466</b>	<b>\$ 44,488,823</b>	<b>\$ 66,252,103</b>	<b>\$ 35,000,771</b>	<b>\$ 61,340,785</b>

See accompanying Notes to Basic Financial Statements.

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Other Governmental Funds	Total Governmental Funds
\$ 36,535,678	\$ 157,047,421
60,782	8,131,214
423,662	5,248,126
1,876,973	3,808,316
14,062,912	15,669,162
-	327,390
338,866	10,000,735
8,056,278	10,042,419
727,936	43,260,517
-	8,602,022
-	164,324
3,655,076	3,655,076
5,249,720	69,970,295
406,824	9,143,638
<u>\$ 71,394,707</u>	<u>\$ 345,070,655</u>

\$ 638,770	\$ 7,883,912
8,145,813	10,000,735
-	338,220
111	33,984
41,662,838	43,260,517
2,433,442	19,127,565
<u>52,880,974</u>	<u>80,644,933</u>

4,023,508	18,785,409
18,069,558	59,944,684
-	164,324
406,824	9,143,638
7,239,275	7,239,275
<u>29,739,165</u>	<u>95,277,330</u>
25,163,380	150,625,122
(36,388,812)	18,523,270
<u>(11,225,432)</u>	<u>169,148,392</u>
18,513,733	264,425,722
<u>\$ 71,394,707</u>	<u>\$ 345,070,655</u>



**City of Chula Vista**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to the Government-Wide Statement of Net Assets**  
**June 30, 2002**

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<b>Total Fund Balances - Total Governmental Funds</b>	<b>\$ 264,425,722</b>
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Amounts reported for governmental activities in the Statement of Net Assets are differently because:

Capital assets used in governmental activities are not current financial resources. Therefore capital assets were not reported in the Governmental Funds Balance Sheet. except for the internal service funds amounts of \$3,573,374 which are reported below, the capital assets were adjusted as follows:

Nondepreciable	81,343,409
Depreciable	307,870,843
Total capital assets	<u>389,214,252</u>

Interest payable on long-term debt does not require current financial resources. Therefore, interest payable is not reported as a liability in Governmental Funds Balance Sheet.	<u>(1,865,593)</u>
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Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Government-Wide Statement of Net Assets.	<u>6,778,087</u>
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Long-term liabilities are not due and payable in the current period. Therefore, long-term liabilities were not reported in the Governmental Funds Balance Sheet. The long-term liabilities were adjusted as follows:

Long-term liabilities - due within one year	(11,633,663)
Long-term liabilities - due in more than one year	(159,615,697)
Total long-term liabilities	<u>(171,249,360)</u>

<b>Net Assets of Governmental Activities</b>	<b><u>\$ 487,303,108</u></b>
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**City of Chula Vista**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the year ended June 30, 2002**

	Major Funds				
	General	Sewer Special Revenue	Development Impact Capital Projects	Redevelopment Agency Capital Projects	Capital Improvement Capital Projects
<b>REVENUES:</b>					
Taxes	\$ 51,457,719	\$ -	\$ -	\$ 2,660,377	\$ -
Intergovernmental	15,882,300	-	-	-	-
Licenses and permits	3,458,645	-	-	-	-
Developer fees	-	-	10,326,419	-	-
Charges for services	11,471,285	22,600,285	-	-	-
Fines and forfeitures	920,531	-	-	-	-
Use of money and property	3,595,682	2,773,475	4,005,722	6,048,896	561,038
Other	13,359,798	385,718	502,843	283,336	4,091,165
<b>Total revenues</b>	<b>100,145,960</b>	<b>25,759,478</b>	<b>14,834,984</b>	<b>8,992,609</b>	<b>4,652,203</b>
<b>EXPENDITURES:</b>					
Current:					
General government	24,451,019	-	962,246	6,190,121	-
Public safety	39,409,867	-	765,207	-	-
Public works	19,379,018	14,618,966	2,043,553	-	-
Parks and recreation	7,978,726	-	-	-	-
Library	6,900,253	-	-	-	-
Capital outlay	5,520,797	4,128,097	9,371,501	4,933,616	12,876,134
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	69,645	-	37,800	226,505	1,622,099
<b>Total expenditures</b>	<b>103,709,325</b>	<b>18,747,063</b>	<b>13,180,307</b>	<b>11,350,242</b>	<b>14,498,233</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(3,563,365)</b>	<b>7,012,415</b>	<b>1,654,677</b>	<b>(2,357,633)</b>	<b>(9,846,030)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds from bond sale	-	-	-	-	60,145,000
Operating transfers in	15,010,230	1,340,000	10,700,000	1,948,044	-
Operating transfers out	(1,880,274)	(8,900,474)	(8,687,089)	(10,001,840)	(5,205,000)
<b>Total other financing sources (uses)</b>	<b>13,129,956</b>	<b>(7,560,474)</b>	<b>2,012,911</b>	<b>(8,053,796)</b>	<b>54,940,000</b>
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>9,566,591</b>	<b>(548,059)</b>	<b>3,667,588</b>	<b>(10,411,429)</b>	<b>45,093,970</b>
<b>FUND BALANCES:</b>					
Beginning of year	46,422,947	43,312,518	51,697,245	40,298,249	15,905,752
Adjustment to fund balances	330,014	233,894	310,567	29,299	2,843
End of year	<b>\$ 56,319,552</b>	<b>\$ 42,998,353</b>	<b>\$ 55,675,400</b>	<b>\$ 29,916,119</b>	<b>\$ 61,002,565</b>

See accompanying Notes to Basic Financial Statements.

Other Governmental Funds		Total Governmental Funds	
\$	10,196,685	\$	64,314,781
	15,425,684		31,307,984
	26,154		3,484,799
	312,706		10,639,125
	1,122,972		35,194,542
	532,348		1,452,879
	3,534,704		20,519,517
	4,189,665		22,812,525
	35,340,918		189,726,152
	2,413,193		34,016,579
	696,871		40,871,945
	3,333,673		39,375,210
	-		7,978,726
	32,431		6,932,684
	17,783,906		54,614,051
	4,516,442		4,516,442
	8,261,785		10,217,834
	37,038,301		198,523,471
	(1,697,383)		(8,797,319)
	-		60,145,000
	15,487,657		44,485,931
	(9,682,502)		(44,357,179)
	5,805,155		60,273,752
	4,107,772		51,476,433
	57,947,909		255,584,620
	(43,541,948)		(42,635,331)
\$	18,513,733	\$	264,425,722

# City of Chula Vista

## Reconciliation of the Governmental Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities and Changes in Net Assets For the year ended June 30, 2002

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Net Change in Fund Balances - Total Governmental Funds	\$ 51,476,433
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlay as expenditures. However, in the Government-Wide Statement of Activities and Changes in Net Assets, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.	41,437,895
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Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Assets, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in governmental funds.	(12,310,118)
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Loss on the disposal of capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Assets, but they do not require the use of current financial resources. Therefore, it is not reported as expenditures in governmental funds.	(3,174,533)
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Long-term compensated absences are reported in the Government-Wide Statement of Activities and Changes in Net Assets, but they do not require the use of current financial resources. Therefore, long-term compensated absences are not reported as expenditures in governmental funds.	(659,648)
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Bond proceeds and proceeds from long-term debt provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Government-Wide Statement of Net Assets. Repayment of bond principal is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Assets.	
This amount represents proceeds from bonds	(60,145,000)
This amount represents long-term debt repayments.	4,516,442

Interest expense on long-term debt is reported in the Government-Wide Statement of Activities and Changes in Net Assets, but they do not require the use of current financial resources. The following amount represents the change in accrued interest from prior year.	(220,872)
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Internal service funds are used by management to charge the costs of certain activities, such as insurance and fleet management, to individual funds. The net revenue of the internal service funds is reported with governmental activities.	1,614,938
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Change in Net Assets of Governmental Activities	<u>\$ 22,535,537</u>
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## **PROPRIETARY FUND FINANCIAL STATEMENTS**

**City of Chula Vista**  
**Statement of Net Assets**  
**Proprietary Funds**  
**June 30, 2002**

	Major Funds			Component Unit	Governmental
	Transit	Bayfront Trolley Station	Total	Bayfront Conservancy Trust	Activities Internal Service Funds
<b>ASSETS</b>					
Current assets:					
Cash and investments	\$ 3,029,066	\$ 97,453	\$ 3,126,519	\$ 323,174	\$ 3,390,279
Receivables:					
Accounts	163,939	-	163,939	-	-
Interest	59,193	810	60,003	1,862	31,992
Inventories and prepaid items	-	-	-	20,064	37,082
Total current assets	3,252,198	98,263	3,350,461	345,100	3,459,353
Property, plant and equipment	11,831,117	-	11,831,117	1,291,277	9,965,860
Less accumulated depreciation	(3,879,737)	-	(3,879,737)	(1,030,768)	(6,392,486)
Net property, plant and equipment	7,951,380	-	7,951,380	260,509	3,573,374
<b>Total assets</b>	11,203,578	98,263	11,301,841	605,609	7,032,727
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable and accrued liabilities	692,383	2,179	694,562	43,493	208,722
Advances from primary government	-	-	-	8,602,022	-
Deferred revenue	1,135,894	95,448	1,231,342	-	-
Compensated absences	-	-	-	19,755	45,918
<b>Total liabilities</b>	1,828,277	97,627	1,925,904	8,665,270	254,640
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	7,951,380	-	7,951,380	260,509	-
Unrestricted	1,423,921	636	1,424,557	(8,320,170)	6,778,087
<b>Total net assets</b>	\$ 9,375,301	\$ 636	\$ 9,375,937	\$ (8,059,661)	\$ 6,778,087

See accompanying Notes to Basic Financial Statements.

# City of Chula Vista

## Combining Statement of Revenues, Expenses and Changes in Retained Earnings

### Proprietary Funds

For the year ended June 30, 2002

	Major Funds			Component Unit	Governmental
	Transit	Bayfront Trolley Station	Total	Bayfront Conservancy Trust	Activities Internal Service Funds
<b>OPERATING REVENUES:</b>					
Charges for services	\$ 2,289,591	\$ -	\$ 2,289,591	\$ 38,917	\$ 5,023,718
Other	-	-	-	71,713	-
<b>Total operating revenues</b>	<b>2,289,591</b>	<b>-</b>	<b>2,289,591</b>	<b>110,630</b>	<b>5,023,718</b>
<b>OPERATING EXPENSES:</b>					
Operations and administration	4,880,426	102,583	4,983,009	773,396	3,467,699
Capital outlay	1,508,291	-	1,508,291	-	-
Depreciation	684,641	-	684,641	205,568	1,232,299
<b>Total operating expenses</b>	<b>7,073,358</b>	<b>102,583</b>	<b>7,175,941</b>	<b>978,964</b>	<b>4,699,998</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(4,783,767)</b>	<b>(102,583)</b>	<b>(4,886,350)</b>	<b>(868,334)</b>	<b>323,720</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>					
Donations	-	-	-	177,153	1,176,138
Gain (loss) on sale of fixed assets	(6,423)	-	(6,423)	(26,379)	30,286
Intergovernmental	5,771,770	98,451	5,870,221	64,000	-
Interest revenue	312,041	4,528	316,569	9,564	168,367
Interest expense	-	-	-	(361,697)	-
<b>Total nonoperating revenues</b>	<b>6,077,388</b>	<b>102,979</b>	<b>6,180,367</b>	<b>(137,359)</b>	<b>1,374,791</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>1,293,621</b>	<b>396</b>	<b>1,294,017</b>	<b>(1,005,693)</b>	<b>1,698,511</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Operating transfers in	-	-	-	447	9,422
Operating transfers out	(45,626)	-	(45,626)	-	(92,995)
<b>Total other financing sources (uses)</b>	<b>(45,626)</b>	<b>-</b>	<b>(45,626)</b>	<b>447</b>	<b>(83,573)</b>
<b>Net income (loss)</b>	<b>1,247,995</b>	<b>396</b>	<b>1,248,391</b>	<b>(1,005,246)</b>	<b>1,614,938</b>
<b>Net increase (decrease) in retained earnings</b>	<b>1,247,995</b>	<b>396</b>	<b>1,248,391</b>	<b>(1,005,246)</b>	<b>1,614,938</b>
<b>RETAINED EARNINGS:</b>					
Beginning of year	3,529,067	-	3,529,067	(7,055,490)	5,152,600
Prior period adjustments	4,598,239	240	4,598,479	1,075	10,549
End of year	<u>\$ 9,375,301</u>	<u>\$ 636</u>	<u>\$ 9,375,937</u>	<u>\$ (8,059,661)</u>	<u>\$ 6,778,087</u>

See accompanying Notes to Basic Financial Statements.

**City of Chula Vista**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the year ended June 30, 2002**

	Major Funds		
	Transit	Bayfront Trolley Station	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash received from customers/other funds	\$ 2,265,462	\$ 36,738	\$ 2,302,200
Cash payments to suppliers for goods and services	(6,384,433)	(67,405)	(6,451,838)
Other operating revenues	-	-	-
<b>Net cash provided (used) by operating activities</b>	<b>(4,118,971)</b>	<b>(30,667)</b>	<b>(4,149,638)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Intergovernmental revenue received	2,523,544	98,451	2,621,995
Donations	-	-	-
Operating transfers in	-	-	-
Operating transfers (out)	(45,626)	-	(45,626)
<b>Net cash provided by noncapital financing activities</b>	<b>2,477,918</b>	<b>98,451</b>	<b>2,576,369</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Proceeds from the sale of fixed assets	-	-	-
<b>Net cash provided (used) by capital and related financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Interest revenue	312,041	4,528	316,569
Interest expense	-	-	-
<b>Net cash used by investing activities</b>	<b>312,041</b>	<b>4,528</b>	<b>316,569</b>
<b>Net increase in cash and cash equivalents</b>	<b>(1,329,012)</b>	<b>72,312</b>	<b>(1,256,700)</b>
<b>CASH AND CASH EQUIVALENTS:</b>			
Beginning of year	4,358,078	25,141	4,383,219
End of year	<u>\$ 3,029,066</u>	<u>\$ 97,453</u>	<u>\$ 3,126,519</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
Operating income (loss)	\$ (4,783,767)	\$ (102,583)	\$ (4,886,350)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Prior period adjustments	24,639	240	24,879
Depreciation	684,641	-	684,641
Changes in operating assets and liabilities:			
Accounts receivable	(318)	-	(318)
Interest receivable	(49,269)	(713)	(49,982)
Other receivable	-	37,211	37,211
Inventories	-	-	-
Prepaid items	819	-	819
Accounts payable	20,496	(1,395)	19,101
Accrued liabilities	-	-	-
Deferred revenue	(16,212)	36,573	20,361
Compensated absences	-	-	-
Advances from primary government	-	-	-
Total adjustments	<u>640,157</u>	<u>71,676</u>	<u>711,833</u>
<b>Net cash provided (used) by operating activities</b>	<b>\$ (4,118,971)</b>	<b>\$ (30,667)</b>	<b>\$ (4,149,638)</b>

See accompanying Notes to Basic Financial Statements.

Component Unit	Governmental Activities Internal Service Funds
Bayfront Conservancy Trust	
\$ 62,896	\$ 5,016,259
146,055	(3,574,554)
71,713	-
280,664	1,441,705
64,000	-
135,804	-
447	9,422
-	(92,995)
200,251	(83,573)
-	67,413
-	67,413
9,564	168,367
(361,697)	-
(352,133)	168,367
129,857	1,593,912
193,317	1,796,367
\$ 323,174	\$ 3,390,279
\$ (868,334)	\$ 323,720
1,075	10,549
205,568	1,232,299
6,523	-
(1,429)	(27,744)
27,758	-
(3,843)	11,216
(5,030)	(1,480)
-	(111,868)
-	2,710
-	-
141	2,303
919,310	-
1,148,998	1,107,436
\$ 281,739	\$ 1,441,705



## **FIDUCIARY FUND FINANCIAL STATEMENTS**

**City of Chula Vista**  
**Statement of Fiduciary Net Assets**  
**Fiduciary Funds**  
**June 30, 2002**

	Agency Funds
	<hr/>
<b>ASSETS</b>	
Cash and investments	\$ 32,418,208
Restricted cash and investments:	
Held by fiscal agents	<hr/> 42,763,514
<b>Total assets</b>	<hr/> <b>\$ 75,181,722</b> <hr/>
<b>LIABILITIES</b>	
Due to bondholders	\$ 47,109,178
Refundable deposits	<hr/> 28,072,544
<b>Total liabilities</b>	<hr/> <b>\$ 75,181,722</b> <hr/>

See accompanying Notes to Basic Financial Statements.

**City of Chula Vista**  
**Statement of Changes in Fiduciary Net Assets**  
**Fiduciary Funds**  
**For the year ended June 30, 2002**

	Balance July 1, 2001	Additions	Deletions	Balance June 30, 2002
<b><u>All Agency Funds</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 37,106,051	\$ 35,666,812	\$ (40,354,655)	\$ 32,418,208
Restricted cash and investments:				
Held by fiscal agents	29,419,424	53,047,782	(39,703,692)	42,763,514
<b>Total assets</b>	<b>\$ 66,525,475</b>	<b>\$ 88,714,594</b>	<b>\$ (80,058,347)</b>	<b>\$ 75,181,722</b>
<b>Liabilities:</b>				
Due to bondholders	\$ 43,328,660	\$ 70,736,280	\$ (66,955,762)	\$ 47,109,178
Refundable deposits	23,196,815	17,978,314	(13,102,585)	28,072,544
<b>Total liabilities</b>	<b>\$ 66,525,475</b>	<b>\$ 88,714,594</b>	<b>\$ (80,058,347)</b>	<b>\$ 75,181,722</b>

See accompanying Notes to Basic Financial Statements.



## **SUPPLEMENTARY INFORMATION**



## **NON-MAJOR GOVERNMENTAL FUNDS**

**City of Chula Vista**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**June 30, 2002**

	Special Revenue				
	Transportation Grants	Parking Meter	Traffic Safety	Town Centre I	Open Space Districts
<b>ASSETS</b>					
Cash and investments	\$ 1,025,551	\$ 38,669	\$ 206,573	\$ 11,117	\$ 6,337,112
Receivables:					
Accounts	-	-	-	-	-
Taxes	320,000	-	-	-	53,883
Interest	25,065	2,947	3,214	254	72,223
Loans	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Restricted cash and investments:					
Held by City	-	-	-	-	-
Held by fiscal agent	-	-	-	-	-
Land held for resale	-	-	-	-	-
<b>Total assets</b>	<b>\$ 1,370,616</b>	<b>\$ 41,616</b>	<b>\$ 209,787</b>	<b>\$ 11,371</b>	<b>\$ 6,463,218</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 4,223	\$ 1,082	\$ -	\$ -	\$ 251,324
Accrued liabilities	-	3,025	-	-	-
Due to other funds	-	-	-	-	-
Refundable deposits	-	-	-	-	-
Advances payable	-	-	-	-	-
Deferred revenue	-	-	-	-	-
<b>Total liabilities</b>	<b>4,223</b>	<b>4,107</b>	<b>-</b>	<b>-</b>	<b>251,324</b>
<b>Fund Balances:</b>					
Reserved for:					
Encumbrances	126,786	2,852	-	-	283,489
Long-term receivables and advances	-	-	-	-	-
Land held for resale	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved:					
Designated	1,670,618	108,016	2,485	10,491	155,617
Undesignated	(431,011)	(73,359)	207,302	880	5,772,788
<b>Total fund balances</b>	<b>1,366,393</b>	<b>37,509</b>	<b>209,787</b>	<b>11,371</b>	<b>6,211,894</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,370,616</b>	<b>\$ 41,616</b>	<b>\$ 209,787</b>	<b>\$ 11,371</b>	<b>\$ 6,463,218</b>

Special Revenue						Debt Service			
Housing Programs	Sundry Grants	Traffic Signals	Redevelopment Agency	Transportation Sales Tax	City Debt Service	Redevelopment Agency	1994 POB	2000 COP	
\$ -	\$ 2,303,818	\$ 1,189,383	\$ 1,306,599	\$ 10,223,179	\$ -	\$ 1,751,302	\$ 3,356	\$ 1,039	
-	-	-	-	-	-	-	-	-	
-	-	-	18,844	-	-	27,500	-	-	
-	728,951	18,737	660,808	155,305	-	23,983	-	-	
442,901	2,784,627	-	10,835,384	-	-	-	-	-	
-	-	338,866	-	-	-	-	-	-	
-	1,802,763	357,263	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
773,891	-	-	2,881,185	-	-	-	-	-	
-	-	-	-	-	-	5,249,355	365	-	
-	-	-	406,824	-	-	-	-	-	
<u>\$ 1,216,792</u>	<u>\$ 7,620,159</u>	<u>\$ 1,904,249</u>	<u>\$ 16,109,644</u>	<u>\$ 10,378,484</u>	<u>\$ -</u>	<u>\$ 7,052,140</u>	<u>\$ 3,721</u>	<u>\$ 1,039</u>	
\$ -	\$ 329,059	\$ 9,772	\$ 6,138	\$ -	\$ -	\$ -	\$ -	\$ -	
-	2,095	-	-	-	-	-	-	-	
-	1,400,462	338,866	-	-	-	-	-	-	
-	111	-	-	-	-	-	-	-	
-	-	-	-	-	12,305,829	29,357,009	-	-	
-	1,764,960	-	620,546	-	-	-	-	-	
-	3,496,687	348,638	626,684	-	12,305,829	29,357,009	-	-	
-	1,434,695	447,164	33,870	1,182,950	-	-	-	-	
1,216,792	2,670,743	-	13,502,023	-	-	-	-	-	
-	-	-	406,824	-	-	-	-	-	
-	-	-	-	-	-	7,031,497	3,721	990	
-	221,391	1,162,039	1,540,243	9,141,159	-	20,643	-	49	
-	(203,357)	(53,592)	-	54,375	(12,305,829)	(29,357,009)	-	-	
<u>1,216,792</u>	<u>4,123,472</u>	<u>1,555,611</u>	<u>15,482,960</u>	<u>10,378,484</u>	<u>(12,305,829)</u>	<u>(22,304,869)</u>	<u>3,721</u>	<u>1,039</u>	
<u>\$ 1,216,792</u>	<u>\$ 7,620,159</u>	<u>\$ 1,904,249</u>	<u>\$ 16,109,644</u>	<u>\$ 10,378,484</u>	<u>\$ -</u>	<u>\$ 7,052,140</u>	<u>\$ 3,721</u>	<u>\$ 1,039</u>	

(Continued)

**City of Chula Vista**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds, Continued**  
**June 30, 2002**

	Debt Service			Capital Projects	
	Notes Payable	SD Regional Comm System	CaLease	Park Acquisition Development	Residential Construction Tax
<b>ASSETS</b>					
Cash and investments	\$ -	\$ 569	\$ 202,196	\$ 1,495,732	\$ 3,517,798
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Interest	-	253	2,910	20,260	51,477
Loans	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Restricted cash and investments:					
Held by City	-	-	-	-	-
Held by fiscal agent	-	-	-	-	-
Land held for resale	-	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 822</b>	<b>\$ 205,106</b>	<b>\$ 1,515,992</b>	<b>\$ 3,569,275</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Refundable deposits	-	-	-	-	-
Advances payable	-	-	-	-	-
Deferred revenue	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Reserved for:					
Encumbrances	-	-	-	40,514	189,563
Long-term receivables and advances	-	-	-	-	-
Land held for resale	-	-	-	-	-
Debt service	-	690	202,377	-	-
Unreserved:					
Designated	-	132	2,729	1,475,478	3,379,712
Undesignated	-	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>822</b>	<b>205,106</b>	<b>1,515,992</b>	<b>3,569,275</b>
<b>Total liabilities and fund balances</b>	<b>\$ -</b>	<b>\$ 822</b>	<b>\$ 205,106</b>	<b>\$ 1,515,992</b>	<b>\$ 3,569,275</b>

Capital Projects							
Bicycle Facility	Industrial Development Authority	Assessment District Improvement Funds	Sewer Facility Replacement Fund	Transportation Partnership Fund	Transportation Equity Act	Traffic Congestion Relief Fund	Total Other Governmental Funds
\$ 649,101	\$ 7,919	\$ 1,393,001	\$ 4,342,471	\$ 8,041	\$ -	\$ 521,152	\$ 36,535,678
-	-	-	60,782	-	-	-	60,782
-	-	2,795	640	-	-	-	423,662
9,328	12	18,693	60,908	4,048	-	17,597	1,876,973
-	-	-	-	-	-	-	14,062,912
-	-	-	-	-	-	-	338,866
-	-	-	-	-	5,854,965	41,287	8,056,278
-	-	-	727,936	-	-	-	727,936
-	-	-	-	-	-	-	3,655,076
-	-	-	-	-	-	-	5,249,720
-	-	-	-	-	-	-	406,824
<u>\$ 658,429</u>	<u>\$ 7,931</u>	<u>\$ 1,414,489</u>	<u>\$ 5,192,737</u>	<u>\$ 12,089</u>	<u>\$ 5,854,965</u>	<u>\$ 580,036</u>	<u>\$ 71,394,707</u>
\$ 10,755	\$ -	\$ -	\$ 16,962	\$ -	\$ 4,335	\$ -	\$ 633,650
-	-	-	-	-	-	-	5,120
-	-	-	-	647,019	5,759,466	-	8,145,813
-	-	-	-	-	-	-	111
-	-	-	-	-	-	-	41,662,838
-	-	-	47,936	-	-	-	2,433,442
<u>10,755</u>	<u>-</u>	<u>-</u>	<u>64,898</u>	<u>647,019</u>	<u>5,763,801</u>	<u>-</u>	<u>52,880,974</u>
36,933	-	9,737	127,522	-	107,433	-	4,023,508
-	-	-	680,000	-	-	-	18,069,558
-	-	-	-	-	-	-	406,824
-	-	-	-	-	-	-	7,239,275
610,741	7,931	1,404,752	4,320,317	(634,930)	(16,269)	580,036	25,163,380
-	-	-	-	-	-	-	(36,388,812)
<u>647,674</u>	<u>7,931</u>	<u>1,414,489</u>	<u>5,127,839</u>	<u>(634,930)</u>	<u>91,164</u>	<u>580,036</u>	<u>18,513,733</u>
<u>\$ 658,429</u>	<u>\$ 7,931</u>	<u>\$ 1,414,489</u>	<u>\$ 5,192,737</u>	<u>\$ 12,089</u>	<u>\$ 5,854,965</u>	<u>\$ 580,036</u>	<u>\$ 71,394,707</u>

(Concluded)

# City of Chula Vista

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Non-Major Governmental Funds

For the year ended June 30, 2002

	Special Revenue				
	Transportation Grants	Parking Meter	Traffic Safety	Town Centre I	Open Space Districts
<b>REVENUES:</b>					
Taxes	\$ 328,968	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,445,143	-	-	-	-
Licenses and permits	-	26,154	-	-	-
Developer fees	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	83,211	449,137	-	-
Use of money and property	132,051	244,233	17,308	861	377,066
Other	-	-	-	-	3,979,269
<b>Total revenues</b>	<b>3,906,162</b>	<b>353,598</b>	<b>466,445</b>	<b>861</b>	<b>4,356,335</b>
<b>EXPENDITURES:</b>					
Current:					
General government	-	-	-	-	-
Public safety	-	313,662	-	-	-
Public works	65,360	-	-	-	2,769,605
Library	-	-	-	-	-
Capital outlay	1,328,374	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	8,460	-	-	-	-
<b>Total expenditures</b>	<b>1,402,194</b>	<b>313,662</b>	<b>-</b>	<b>-</b>	<b>2,769,605</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,503,968</b>	<b>39,936</b>	<b>466,445</b>	<b>861</b>	<b>1,586,730</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Operating transfers in	-	-	-	-	-
Operating transfers out	(3,159,982)	(3,734)	(417,768)	-	(72,103)
<b>Total other financing sources (uses)</b>	<b>(3,159,982)</b>	<b>(3,734)</b>	<b>(417,768)</b>	<b>-</b>	<b>(72,103)</b>
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(656,014)</b>	<b>36,202</b>	<b>48,677</b>	<b>861</b>	<b>1,514,627</b>
<b>FUND BALANCES:</b>					
Beginning of year	2,004,044	184,159	160,208	10,439	4,667,824
Adjustment to fund balances	18,363	(182,852)	902	71	29,443
End of year	<b>\$ 1,366,393</b>	<b>\$ 37,509</b>	<b>\$ 209,787</b>	<b>\$ 11,371</b>	<b>\$ 6,211,894</b>

Special Revenue					Debt Service			
Housing Programs	Sundry Grants	Traffic Signals	Redevelopment Agency	Transportation Sales Tax	City Debt Service	Redevelopment Agency	1994 POB	2000 COP
\$ -	\$ -	\$ -	\$ 1,293,521	\$ 4,318,000	\$ -	\$ 3,078,368	\$ -	\$ -
-	4,888,204	727,428	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	86,422	516,618	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
19,135	157,855	92,569	321,690	821,161	-	382,283	375	-
-	-	78,223	103,717	-	-	-	-	-
19,135	5,132,481	1,414,838	1,718,928	5,139,161	-	3,460,651	375	-
-	1,264,520	-	1,115,963	-	-	21,806	2,475	8,429
-	383,209	-	-	-	-	-	-	-
-	498,708	-	-	-	-	-	-	-
-	32,431	-	-	-	-	-	-	-
-	1,659,397	898,572	-	4,241,729	-	-	-	-
-	-	-	-	-	-	1,908,657	800,000	855,000
-	-	-	-	-	650,536	5,109,620	943,435	1,166,769
-	3,838,265	898,572	1,115,963	4,241,729	650,536	7,040,083	1,745,910	2,030,198
19,135	1,294,216	516,266	602,965	897,432	(650,536)	(3,579,432)	(1,745,535)	(2,030,198)
-	-	-	305,946	-	183,517	9,885,743	1,745,935	2,030,766
(5,946)	(1,226,323)	(19,179)	(5,895)	-	(1,640,000)	(1,948,044)	-	-
(5,946)	(1,226,323)	(19,179)	300,051	-	(1,456,483)	7,937,699	1,745,935	2,030,766
13,189	67,893	497,087	903,016	897,432	(2,107,019)	4,358,267	400	568
1,203,603	3,868,067	1,049,854	14,546,491	9,427,029	-	7,214,802	3,321	422
-	187,512	8,670	33,453	54,023	(10,198,810)	(33,877,938)	-	49
\$ 1,216,792	\$ 4,123,472	\$ 1,555,611	\$ 15,482,960	\$ 10,378,484	\$ (12,305,829)	\$ (22,304,869)	\$ 3,721	\$ 1,039

(Continued)

# City of Chula Vista

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Non-Major Governmental Funds, Continued

For the year ended June 30, 2002

	Debt Service			Capital Projects	
	Notes Payable	SD County Reg Comm Sys	CaLease	Park Acquisition Development	Residential Construction Tax
<b>REVENUES:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,177,828
Intergovernmental	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Developer fees	-	-	-	312,706	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Use of money and property	-	822	14,374	106,648	271,986
Other	-	-	-	3,365	13,275
<b>Total revenues</b>	-	822	14,374	422,719	1,463,089
<b>EXPENDITURES:</b>					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Library	-	-	-	-	-
Capital outlay	-	-	-	155,002	1,295,999
Debt service:					
Principal	13,190	144,743	794,852	-	-
Interest and fiscal charges	24,791	150,991	207,183	-	-
<b>Total expenditures</b>	37,981	295,734	1,002,035	155,002	1,295,999
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(37,981)	(294,912)	(987,661)	267,717	167,090
<b>OTHER FINANCING SOURCES (USES):</b>					
Operating transfers in	37,981	295,734	1,002,035	-	-
Operating transfers out	-	-	-	-	(180,035)
<b>Total other financing sources (uses)</b>	37,981	295,734	1,002,035	-	(180,035)
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	-	822	14,374	267,717	(12,945)
<b>FUND BALANCES:</b>					
Beginning of year	-	-	189,454	1,239,670	3,559,391
Adjustment to fund balances	-	-	1,278	8,605	22,829
End of year	\$ -	\$ 822	\$ 205,106	\$ 1,515,992	\$ 3,569,275

Capital Projects							
Bicycle Facility	Industrial Development Authority	Assessment District Improvement	Sewer Facility Replacement	Transportation Partnership	Transportation Equity Act	Traffic Congestion Relief	Total Other Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,196,685
56,500	-	-	-	-	5,850,438	457,971	15,425,684
-	-	-	-	-	-	-	26,154
-	-	-	-	-	-	-	312,706
-	-	-	519,932	-	-	-	1,122,972
-	-	-	-	-	-	-	532,348
48,974	329	98,892	322,259	11,154	-	92,679	3,534,704
-	-	11,176	640	-	-	-	4,189,665
105,474	329	110,068	842,831	11,154	5,850,438	550,650	35,340,918
-	-	-	-	-	-	-	2,413,193
-	-	-	-	-	-	-	696,871
-	-	-	-	-	-	-	3,333,673
-	-	-	-	-	-	-	32,431
116,129	-	13,123	620,892	454,206	5,759,275	1,241,208	17,783,906
-	-	-	-	-	-	-	4,516,442
-	-	-	-	-	-	-	8,261,785
116,129	-	13,123	620,892	454,206	5,759,275	1,241,208	37,038,301
(10,655)	329	96,945	221,939	(443,052)	91,163	(690,558)	(1,697,383)
-	-	-	-	-	-	-	15,487,657
-	-	-	-	(1,003,493)	-	-	(9,682,502)
-	-	-	-	(1,003,493)	-	-	5,805,155
(10,655)	329	96,945	221,939	(1,446,545)	91,163	(690,558)	4,107,772
653,463	7,551	1,310,787	4,575,188	805,817	1	1,266,324	57,947,909
4,866	51	6,757	330,712	5,798	-	4,270	(43,541,948)
\$ 647,674	\$ 7,931	\$ 1,414,489	\$ 5,127,839	\$ (634,930)	\$ 91,164	\$ 580,036	\$ 18,513,733

(Concluded)

# City of Chula Vista

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Non-major Governmental Funds (Budgetary Basis) For the year ended June 30, 2002

	Special Revenue Funds					
	Transportation Grants			Parking Meter		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>						
Taxes	\$ 337,032	\$ 328,968	\$ (8,064)	\$ -	\$ -	\$ -
Intergovernmental	4,004,000	3,445,143	(558,857)	-	-	-
Licenses and permits	-	-	-	22,000	26,154	4,154
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	87,000	83,211	(3,789)
Use of money and property	159,090	132,051	(27,039)	246,972	244,233	(2,739)
Other	-	-	-	-	-	-
<b>Total revenues</b>	<b>4,500,122</b>	<b>3,906,162</b>	<b>(593,960)</b>	<b>355,972</b>	<b>353,598</b>	<b>(2,374)</b>
<b>EXPENDITURES:</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	352,238	316,514	35,724
Public works	82,908	82,908	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Library	-	-	-	-	-	-
Capital outlay	2,595,652	1,437,612	1,158,040	-	-	-
Debt service:						
Principal	80,000	-	80,000	-	-	-
Interest	-	8,460	(8,460)	-	-	-
<b>Total expenditures</b>	<b>2,758,560</b>	<b>1,528,980</b>	<b>1,229,580</b>	<b>352,238</b>	<b>316,514</b>	<b>35,724</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,741,562</b>	<b>2,377,182</b>	<b>635,620</b>	<b>3,734</b>	<b>37,084</b>	<b>33,350</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	(3,088,442)	(3,159,982)	(71,540)	(3,734)	(3,734)	-
<b>Total other financing sources (uses)</b>	<b>(3,088,442)</b>	<b>(3,159,982)</b>	<b>(71,540)</b>	<b>(3,734)</b>	<b>(3,734)</b>	<b>-</b>
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ (1,346,880)</b>	<b>(782,800)</b>	<b>\$ 564,080</b>	<b>\$ -</b>	<b>33,350</b>	<b>\$ 33,350</b>
<b>FUND BALANCES:</b>						
Beginning of year		2,004,044			184,159	
Adjustment to fund balances		18,363			(182,852)	
End of year		<u>\$ 1,239,607</u>			<u>\$ 34,657</u>	

Special Revenue Funds								
Traffic Safety			Town Center I			Open Space Districts		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
411,768	449,137	37,369	-	-	-	-	-	-
6,000	17,308	11,308	600	861	261	213,790	377,066	163,276
-	-	-	-	-	-	4,309,851	3,979,269	(330,582)
417,768	466,445	48,677	600	861	261	4,523,641	4,356,335	(167,306)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	4,569,283	3,053,094	1,516,189
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	10,288	-	10,288	90,421	-	90,421
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	10,288	-	10,288	4,659,704	3,053,094	1,606,610
417,768	466,445	48,677	(9,688)	861	10,549	(136,063)	1,303,241	1,439,304
-	-	-	-	-	-	-	-	-
(417,768)	(417,768)	-	-	-	-	(72,105)	(72,103)	2
(417,768)	(417,768)	-	-	-	-	(72,105)	(72,103)	2
\$ -	48,677	\$ 48,677	\$ (9,688)	861	\$ 10,549	\$ (208,168)	1,231,138	\$ 1,439,306
	160,208			10,439			4,667,824	
	902			71			29,443	
\$ 209,787				\$ 11,371			\$ 5,928,405	

(Continued)

# City of Chula Vista

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Non-major Governmental Funds (Budgetary Basis), Continued For the year ended June 30, 2002

	Special Revenue Funds					
	Housing Programs			Sundry Grants		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	9,869,477	4,888,204	(4,981,273)
Licenses and permits	-	-	-	-	-	-
Charges for services	-	-	-	-	86,422	86,422
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	-	19,135	19,135	158,320	157,855	(465)
Other	-	-	-	500	-	(500)
<b>Total revenues</b>	-	19,135	19,135	10,028,297	5,132,481	(4,895,816)
<b>EXPENDITURES:</b>						
Current:						
General government	-	-	-	3,726,565	1,264,520	2,462,045
Public safety	-	-	-	548,034	383,209	164,825
Public works	-	-	-	2,017,439	1,467,504	549,935
Parks and recreation	-	-	-	246,250	-	246,250
Library	-	-	-	52,506	32,431	20,075
Capital outlay	-	-	-	5,453,097	2,125,296	3,327,801
Debt service:						
Principal	-	-	-	144,743	-	144,743
Interest	-	-	-	150,991	-	150,991
<b>Total expenditures</b>	-	-	-	12,339,625	5,272,960	7,066,665
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	19,135	19,135	(2,311,328)	(140,479)	2,170,849
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	(5,000)	(5,946)	(946)	(1,015,191)	(1,226,323)	(211,132)
<b>Total other financing sources (uses)</b>	(5,000)	(5,946)	(946)	(1,015,191)	(1,226,323)	(211,132)
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$ (5,000)</u>	<u>13,189</u>	<u>\$ 18,189</u>	<u>\$ (3,326,519)</u>	<u>(1,366,802)</u>	<u>\$ 1,959,717</u>
<b>FUND BALANCES:</b>						
Beginning of year		1,203,603			3,868,067	
Adjustment to fund balances		-			187,512	
End of year		<u>\$ 1,216,792</u>			<u>\$ 2,688,777</u>	

Special Revenue Funds								
Traffic Signals			Redevelopment Agency			Transportation Sales Tax		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ 1,353,478	\$ 1,293,521	\$ (59,957)	\$ 3,500,000	\$ 4,318,000	\$ 818,000
493,070	727,428	234,358	457	-	(457)	3,000,000	-	(3,000,000)
-	-	-	-	-	-	-	-	-
715,992	516,618	(199,374)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
77,990	92,569	14,579	305,060	321,690	16,630	432,710	821,161	388,451
55,000	78,223	23,223	-	103,717	103,717	-	-	-
1,342,052	1,414,838	72,786	1,658,995	1,718,928	59,933	6,932,710	5,139,161	(1,793,549)
-	-	-	7,178,302	1,149,833	6,028,469	-	-	-
-	-	-	-	-	-	-	-	-
4,700	-	4,700	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,488,639	1,345,736	1,142,903	-	-	-	14,434,775	5,424,679	9,010,096
-	-	-	-	-	-	-	-	-
-	-	-	1,000	-	1,000	-	-	-
2,493,339	1,345,736	1,147,603	7,179,302	1,149,833	6,029,469	14,434,775	5,424,679	9,010,096
(1,151,287)	69,102	1,220,389	(5,520,307)	569,095	6,089,402	(7,502,065)	(285,518)	7,216,547
-	-	-	384,830	305,946	(78,884)	-	-	-
(19,179)	(19,179)	-	(5,895)	(5,895)	-	-	-	-
(19,179)	(19,179)	-	378,935	300,051	(78,884)	-	-	-
<u>\$ (1,170,466)</u>	49,923	<u>\$ 1,220,389</u>	<u>\$ (5,141,372)</u>	869,146	<u>\$ 6,010,518</u>	<u>\$ (7,502,065)</u>	(285,518)	<u>\$ 7,216,547</u>
	1,049,854			14,546,491			9,427,029	
	8,670			33,453			54,023	
	<u>\$ 1,108,447</u>			<u>\$ 15,449,090</u>			<u>\$ 9,195,534</u>	

(Continued)

# City of Chula Vista

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Non-major Governmental Funds (Budgetary Basis), Continued For the year ended June 30, 2002

	Debt Service Funds					
	City Debt Service			Redevelopment Agency		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>						
Taxes	\$ -	\$ -	\$ -	\$ 3,533,363	\$ 3,078,368	\$ (454,995)
Intergovernmental	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	-	-	-	59,740	382,283	322,543
Other	-	-	-	-	-	-
<b>Total revenues</b>	-	-	-	3,593,103	3,460,651	(132,452)
<b>EXPENDITURES:</b>						
Current:						
General government	-	-	-	34,200	21,806	12,394
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Library	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	1,930,647	1,908,657	21,990
Interest	-	650,536	(650,536)	3,664,489	5,109,620	(1,445,131)
<b>Total expenditures</b>	-	650,536	(650,536)	5,629,336	7,040,083	(1,410,747)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	(650,536)	(650,536)	(2,036,233)	(3,579,432)	(1,543,199)
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers in	-	183,517	183,517	2,094,763	9,885,743	7,790,980
Operating transfers out	-	(1,640,000)	(1,640,000)	-	(1,948,044)	(1,948,044)
<b>Total other financing sources (uses)</b>	-	(1,456,483)	(1,456,483)	2,094,763	7,937,699	5,842,936
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	\$ -	(2,107,019)	\$ (2,107,019)	\$ 58,530	4,358,267	\$ 4,299,737
<b>FUND BALANCES:</b>						
Beginning of year		-			7,214,802	
Adjustment to fund balances		(10,198,810)			(33,877,938)	
End of year		\$ (12,305,829)			\$ (22,304,869)	

Debt Service Funds								
1994 POB			2000 COP			Notes Payable		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	375	375	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	375	375	-	-	-	-	-	-
2,500	2,475	25	9,000	8,429	571	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
462,424	800,000	(337,576)	855,000	855,000	-	9,825	13,190	(3,365)
1,281,011	943,435	337,576	1,166,769	1,166,769	-	28,156	24,791	3,365
1,745,935	1,745,910	25	2,030,769	2,030,198	571	37,981	37,981	-
(1,745,935)	(1,745,535)	400	(2,030,769)	(2,030,198)	571	(37,981)	(37,981)	-
1,745,935	1,745,935	-	2,030,769	2,030,766	(3)	37,981	37,981	-
-	-	-	-	-	-	-	-	-
1,745,935	1,745,935	-	2,030,769	2,030,766	(3)	37,981	37,981	-
\$ -	400	\$ 400	\$ -	568	\$ 568	\$ -	-	\$ -
	3,321			422			-	
	-			49			-	
	\$ 3,721			\$ 1,039			\$ -	

(Continued)

# City of Chula Vista

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Non-major Governmental Funds (Budgetary Basis), Continued For the year ended June 30, 2002

	Debt Service Funds					
	SD County Regional Communications System			Capital Leases		
	Variance			Variance		
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
<b>REVENUES:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	-	822	822	10,850	14,374	3,524
Other	-	-	-	-	-	-
<b>Total revenues</b>	-	822	822	10,850	14,374	3,524
<b>EXPENDITURES:</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Library	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	144,743	144,743	-	794,853	794,852	1
Interest	150,991	150,991	-	207,183	207,183	-
<b>Total expenditures</b>	295,734	295,734	-	1,002,036	1,002,035	1
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(295,734)	(294,912)	822	(991,186)	(987,661)	3,525
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers in	295,734	295,734	-	1,002,035	1,002,035	-
Operating transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	295,734	295,734	-	1,002,035	1,002,035	-
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	\$ -	822	\$ 822	\$ 10,849	14,374	\$ 3,525
<b>FUND BALANCES:</b>						
Beginning of year		-			189,454	
Adjustment to fund balances		-			1,278	
End of year		\$ 822			\$ 205,106	

Totals		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 8,723,873	\$ 9,018,857	\$ 294,984
17,367,004	9,060,775	(8,306,229)
22,000	26,154	4,154
715,992	603,040	(112,952)
498,768	532,348	33,580
1,671,122	2,581,783	910,661
4,365,351	4,161,209	(204,142)
33,364,110	25,984,166	(7,379,944)
10,950,567	2,447,063	8,503,504
900,272	699,723	200,549
6,674,330	4,603,506	2,070,824
246,250	-	246,250
52,506	32,431	20,075
25,072,872	10,333,323	14,739,549
4,422,235	4,516,442	(94,207)
6,650,590	8,261,785	(1,611,195)
54,969,622	30,894,273	24,075,349
(21,605,512)	(4,910,107)	16,695,405
7,592,047	15,487,657	7,895,610
(4,627,314)	(8,498,974)	(3,871,660)
2,964,733	6,988,683	4,023,950
\$ (18,640,779)	2,078,576	\$ 20,719,355
	44,529,717	
	(43,925,836)	
	\$ 2,682,457	

(Concluded)



## **INTERNAL SERVICE FUNDS**

**City of Chula Vista**  
**Combining Statement of Net Assets**  
**All Internal Service Funds**  
**June 30, 2002**

	Fleet Management	Technology Replacement	Stores Inventory	Total
<b>ASSETS</b>				
Current assets:				
Cash and investments	\$ 2,333,503	\$ 997,757	\$ 59,019	\$ 3,390,279
Interest receivable	21,323	9,866	803	31,992
Inventories	-	-	35,602	35,602
Prepaid expenses	1,480	-	-	1,480
Property, plant and equipment	9,965,860	-	-	9,965,860
Less accumulated depreciation	(6,392,486)	-	-	(6,392,486)
Net property, plant and equipment	3,573,374	-	-	3,573,374
<b>Total assets</b>	<b>5,929,680</b>	<b>1,007,623</b>	<b>95,424</b>	<b>7,032,727</b>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	159,752	4,865	16,387	181,004
Accrued liabilities	27,718	-	-	27,718
Compensated absences	45,918	-	-	45,918
<b>Total liabilities</b>	<b>233,388</b>	<b>4,865</b>	<b>16,387</b>	<b>254,640</b>
<b>NET ASSETS</b>				
Unrestricted	5,696,292	1,002,758	79,037	6,778,087
<b>Total net assets</b>	<b>\$ 5,696,292</b>	<b>\$ 1,002,758</b>	<b>\$ 79,037</b>	<b>\$ 6,778,087</b>

**City of Chula Vista**  
**Combining Statement of Activities and Changes in Net Assets**  
**All Internal Service Funds**  
**For the year ended June 30, 2002**

	Fleet Management	Technology Replacement	Stores Inventory	Total
<b>OPERATING REVENUES:</b>				
Charges for services	\$ 4,205,526	\$ 646,800	\$ 171,392	\$ 5,023,718
<b>Total operating revenues</b>	<u>4,205,526</u>	<u>646,800</u>	<u>171,392</u>	<u>5,023,718</u>
<b>OPERATING EXPENSES:</b>				
Operation and administration	3,117,963	187,900	161,836	3,467,699
Depreciation	<u>1,232,299</u>	<u>-</u>	<u>-</u>	<u>1,232,299</u>
<b>Total operating expenses</b>	<u>4,350,262</u>	<u>187,900</u>	<u>161,836</u>	<u>4,699,998</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(144,736)</u>	<u>458,900</u>	<u>9,556</u>	<u>323,720</u>
<b>NONOPERATING REVENUES:</b>				
Donations	1,176,138	-	-	1,176,138
Gain on sale of fixed assets	41,476	-	(11,190)	30,286
Interest revenue	<u>112,128</u>	<u>51,990</u>	<u>4,249</u>	<u>168,367</u>
<b>Total nonoperating revenues</b>	<u>1,329,742</u>	<u>51,990</u>	<u>(6,941)</u>	<u>1,374,791</u>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>1,185,006</u>	<u>510,890</u>	<u>2,615</u>	<u>1,698,511</u>
<b>OPERATING TRANSFERS:</b>				
Operating transfers in	9,422	-	-	9,422
Operating transfers out	<u>(92,995)</u>	<u>-</u>	<u>-</u>	<u>(92,995)</u>
<b>Total operating transfers</b>	<u>(83,573)</u>	<u>-</u>	<u>-</u>	<u>(83,573)</u>
<b>NET INCOME (LOSS)</b>	<u>1,101,433</u>	<u>510,890</u>	<u>2,615</u>	<u>1,614,938</u>
<b>INCREASE (DECREASE) IN RETAINED EARNINGS</b>	<u>1,101,433</u>	<u>510,890</u>	<u>2,615</u>	<u>1,614,938</u>
<b>RETAINED EARNINGS:</b>				
Beginning of year	4,586,491	489,955	76,154	5,152,600
Prior period adjustments	<u>8,368</u>	<u>1,913</u>	<u>268</u>	<u>10,549</u>
<b>End of year</b>	<u>\$ 5,696,292</u>	<u>\$ 1,002,758</u>	<u>\$ 79,037</u>	<u>\$ 6,778,087</u>

**City of Chula Vista**  
**Combining Statement of Cash Flows**  
**All Internal Service Funds**  
**For the year ended June 30, 2002**

	Fleet Management	Technology Replacement	Stores Inventory	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers/other funds	\$ 4,194,461	\$ 639,617	\$ 182,181	\$ 5,016,259
Cash payments to suppliers for goods and services	(3,235,291)	(183,035)	(156,228)	(3,574,554)
<b>Net cash provided (used) by operating activities</b>	<b>959,170</b>	<b>456,582</b>	<b>25,953</b>	<b>1,441,705</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating transfers in	9,422	-	-	9,422
Operating transfers out	(92,995)	-	-	(92,995)
<b>Net cash provided by noncapital financing activities</b>	<b>(83,573)</b>	<b>-</b>	<b>-</b>	<b>(83,573)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Proceeds from the sale of fixed assets	78,603	-	(11,190)	67,413
<b>Net cash provided (used) by capital and related financing activities</b>	<b>78,603</b>	<b>-</b>	<b>(11,190)</b>	<b>67,413</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest revenue	112,128	51,990	4,249	168,367
<b>Net cash used by investing activities</b>	<b>112,128</b>	<b>51,990</b>	<b>4,249</b>	<b>168,367</b>
<b>Net increase in cash and cash equivalents</b>	<b>1,066,328</b>	<b>508,572</b>	<b>19,012</b>	<b>1,593,912</b>
<b>CASH AND CASH EQUIVALENTS:</b>				
Beginning of year	1,267,175	489,185	40,007	1,796,367
End of year	<u>\$ 2,333,503</u>	<u>\$ 997,757</u>	<u>\$ 59,019</u>	<u>\$ 3,390,279</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>				
Operating gain (loss)	\$ (144,736)	\$ 458,900	\$ 9,556	\$ 323,720
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:				
Prior period adjustments	8,368	1,913	268	10,549
Depreciation	1,232,299	-	-	1,232,299
Changes in operating assets and liabilities:				
Interest receivable	(17,953)	(9,096)	(695)	(27,744)
Inventories	-	-	11,216	11,216
Prepaid items	(1,480)	-	-	(1,480)
Accounts payable	(122,341)	4,865	5,608	(111,868)
Accrued liabilities	2,710	-	-	2,710
Compensated absences	2,303	-	-	2,303
Total adjustments	1,103,906	(2,318)	16,397	1,117,985
<b>Net cash provided (used) by operating activities</b>	<b>\$ 959,170</b>	<b>\$ 456,582</b>	<b>\$ 25,953</b>	<b>\$ 1,441,705</b>

## **CAPITAL ASSETS USED IN THE OPERATING OF GOVERNMENTAL FUNDS**

To account for capital assets not used in proprietary fund operations or accounted for in Agency Funds.

# City of Chula Vista

## Capital Assets Used in the Operation of Governmental Funds

### Schedule By Source\*

June 30, 2002

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#### GOVERNMENTAL FUNDS CAPITAL ASSETS:

Land	\$ 43,234,163
Buildings, structures and improvements other than buildings	101,512,826
Machinery and equipment	14,352,439
Infrastructure	370,485,834
Construction in progress	<u>38,109,246</u>
<b>Total governmental funds capital assets</b>	<b><u>\$ 567,694,508</u></b>

#### INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:

General Fund	\$ 557,263,509
Redevelopment Agency	<u>10,430,999</u>
<b>Total governmental funds capital assets</b>	<b><u>\$ 567,694,508</u></b>

\* This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the above amounts.

# City of Chula Vista

## Capital Assets Used in the Operation of Governmental Funds

### Schedule By Function and Activity\*

June 30, 2002

	Land, Buildings, Improvements	Machinery and Equipment	Infrastructure	Totals
<b>GOVERNMENTAL FUNDS</b>				
<b>CAPITAL ASSETS:</b>				
General government	\$ 18,417,268	\$ 3,339,469	\$ 11,141,805	\$ 32,898,542
Library	10,792,210	1,637,152	-	12,429,362
Public safety	26,795,544	5,491,120	-	32,286,664
Public works	89,717,645	2,184,997	359,344,029	451,246,671
Parks and recreation	37,133,568	1,699,701	-	38,833,269
<b>Total governmental funds capital assets</b>	<b>182,856,235</b>	<b>14,352,439</b>	<b>370,485,834</b>	<b>567,694,508</b>

\* This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the above amounts.

# City of Chula Vista

## Capital Assets Used in the Operation of Governmental Funds

### Schedule of Changes in Capital Assets - By Function and Activity\*

For the year ended June 30, 2002

	Balance July 1, 2001	Additions	Deletions	Inventory Adjustments	Balance June 30, 2002
<b>GOVERNMENTAL FUNDS</b>					
<b>CAPITAL ASSETS:</b>					
General government	\$ 23,476,646	\$ 11,512,806	\$ (2,090,910)	\$ -	\$ 32,898,542
Library	12,997,625	241,634	(809,897)	-	12,429,362
Public safety	30,910,407	1,704,225	(327,968)	-	32,286,664
Public works	16,727,239	14,747,980	(2,216,979)	421,988,431	451,246,671
Parks and recreation	25,671,859	13,931,170	(769,760)	-	38,833,269
<b>Total governmental funds capital assets</b>	<b>\$ 109,783,776</b>	<b>\$ 42,137,815</b>	<b>\$ (6,215,514)</b>	<b>\$ 421,988,431</b>	<b>\$ 567,694,508</b>

\* This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the above amounts.